## IN THE CLAIMS

This listing of the claim will replace all prior versions and listings of claim in the present application.

## **Listing of Claims**

1-20. (canceled).

21. (currently amended): A first storage system connected, via a network, to a computer and a second storage system, comprising:

a first storage device which stores data related to a first file system; a first controller which provides the first file system and a second file

system to a computer; and

a second controller for controlling input/output operations to/from the second storage system with location of data related to the second file system,

wherein the second storage system includes a second storage device which stores data related to the second file system and a third controller, connected to the second controller, for controlling the second storage device,

wherein the first controller mounts a root directory of the second file system at a mount point in the first storage system such that the first and second file systems are provided to the computer as a single directory tree,

wherein the second controller accesses to the second storage system with a command representing an area where the data is stored in the second storage device,

wherein the first storage system is coupled to the second storage system via a storage area network (SAN) and communicates therewith according to a block input/output (I/O) interface, and

wherein the first storage system is coupled to the computer via a local area network (LAN) and communicates therewith according to a file I/O interface.

wherein each of the first storage device and the second storage device configures a plurality of logical volumes,

wherein the second storage system is of a type different from the first storage system, and when a request to access the second file system is received from the computer, the first controller converts the request into a command for a logical volume of the second storage device, and the second controller sends the command to the second storage system, via the third controller, and

wherein the single directory tree has a total capacity including a capacity of the first storage device and a capacity of the second storage device, and the computer has a transparent single view of the second file system without being aware of whether the second file system resides in the first storage system or the second storage system.

- 22. (canceled).
- 23. (currently amended): A first storage system according to elaim 22claim 21, wherein the first storage system is connected to the computer via a first network, and the second storage system is connected to the computer via a second network different from the first network.
  - 24. (canceled).

25. (currently amended): A first storage system according to claim21,

wherein the first controller receives an access request for a file from the computer, if the access request identifies a file configuring data stored in the second storage device, the first storage controller accesses data related to the file stored in the second storage device through the second controller.

26. (previously presented): A first storage system according to claim 21,

wherein the first controller manages location of data related to the first file system and the second file system, if the first controller receives a request for data related to the second file system, and

wherein the first controller sends location of data to the second storage system via the second controller.

27. (previously presented): A first storage system according to claim 21,

wherein each of the first storage device and the second storage device configuring a plurality of logical volumes,

wherein the first controller manages relationship between either the first or the second file system and a logical volume of said plurality of logical volumes related to either the first file system or the second file system, if a request for the second file system is received, the first controller specifies the

location of the logical volume is configured to the second storage device in the second storage system according to the relationship, and

wherein the first controller sends information related to the logical volume to the second controller, the second controller sends a command, to the second storage system via a communication line, including the information related to the logical volume to the second controller.